GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services – Commercial Tax Department – Certain irregularities noticed against Sri A.Shobab, formerly Appellate Deputy Commissioner, Kurnool (now retired) in case of M/s.Jamshedpur Utilities Services & Company, Limited - W.P.No.14815/2014 filed by firm – Negligence in discharge of duties resulting time barred by limitation under Section 37 of Andhra Pradesh Value Added Tax Act - Departmental action initiated under Rule 9 of Andhra Pradesh Revised Pension Rules 1980 - Article of charges framed – Written Statement of Defence – Considered - Further action dropped – Orders – Issued.

REVENUE (VIGILANCE-II) DEPARTMENT

G.O.Rt.No.1091 Dated : 07-11-2015
Read the following:

1. From Commissioner for Commercial Tax, Andhra Pradesh, Hyderabad Lr.No.V1/165/2014, dated:19-11-2014.
2. From Commissioner for Commercial Tax, Andhra Pradesh, Hyderabad Lr.No.V1/165/2014, dated: 09-03-2015.
3. G.O.Ms.No.172, Revenue (Vig.II) Dept., dated: 16-05-2015.
4. G.O.Rt.No.434, Revenue (Vig.II) Dept., dated: 16-05-2015.
5. Written Statement of Defence dated:01-06-2015 of Sri A.Shobab, formerly Appellate Deputy Commissioner, Kurnool (now retired) received through Commissioner for Commercial Tax, vide No.V1/165/14, dated:17-07-2015.
6. Proceedings No.L1(2)/93/2014, dated 12-02-2015 of Commissioner for Commercial Tax, Andhra Pradesh, Hyderabad.
7. From Commissioner for Commercial Tax, Andhra Pradesh, Hyderabad Lr.No.V1/165/2014, dated 29-09-2015.

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O R D E R :

Whereas, the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, vide reference 1st read above has stated that M/s.Jamshedpur Utilities Services & Company Limited, Pulivendula, Kadapa District has filed W.P.No.14815 of 2014 and the Hon`ble Andhra Pradesh High Court during the hearings on 07-08-2014, 25-08-2014 and 09-09-2014 has passed interim orders directing to initiate disciplinary action against Sri A.Shobab, formerly Appellate Deputy Commissioner, Kurnool (now retired) for being negligent in discharging his duties in transmitting the assessment records / files in the case of the above firm for the years 2008-09 and 2009-10 under Andhra Pradesh Value Added Tax Act and in not pursuing the matter which finally led to the failure in passing the consequential orders as per the remand directions of the Appellate Deputy Commissioner (Commercial Taxes), Kurnool order No.435, dated 19-02-2011 in Appeal Nos.48/2010-11 (KDP), 49/2010-11 (KDP), 51/2010-11 (KDP) and 52/2010-11 (KDP) and the same is time barred by limitation under Section 37 of the Andhra Pradesh Value Added Tax Act and requested the Government to initiate departmental action against the above Charged Officer under Andhra Pradesh Revised Pension Rules, 1980, as he was retired from service.

And whereas, the Government after examining the proposal have accorded sanction to initiate disciplinary action against Sri A.Shobab, for the irregularity committed by him while working as Appellate Deputy Commissioner, Kurnool (now retired), under Andhra Pradesh Revised Pension Rules, 1980, vide reference 3rd read above, and framed the following Charge under Andhra Pradesh Revised Pension Rules, 1980 read with Andhra Pradesh Civil Services (Classification, Control & Appeal) Rules, 1991, vide reference 4th read above

Charge : The Charged Officer while working as Appellate Deputy Commissioner, Kurnool (now retired) has exhibited gross negligence of duty and exhibited slack supervision in allowing his office subordinates to retrain the assessment record of M/s. Jamshedpur Utilities Services & Company Ltd., Pulivendula, Kadapa District bearing TIN No.28204277144 for the tax period 2008-09 and 2009-10 under

Contd., 2

Andhra Pradesh Value Added Tax Act, 2005 and under Central Sales Tax Act, 1956 for the year 2008-09 for more than one (1) year and not pursuing the matter promptly and appropriately, which led to the failure in passing consequential orders within the time limitation prescribed under Section 37 of the Andhra Pradesh Value Added Tax Act, 2005, pursuant to the orders of the Appellate Deputy Commissioner (Commercial Taxes), Kurnool in ADC Order No.435 dated 19-02-2011 and thereby resulting the case getting time barred and loss of revenue to the tune of Rs.1.24 Crores to the Government in addition the dealer claimed refund with interest.

3. And whereas, Sri A.Shobab, formerly Appellate Deputy Commissioner, Kurnool (now retired) in his Written Statement of Defence vide reference 5th read above, has stated that the assessment files which were in his office have been dispatched on 03-01-2014 and the same have been received by Commercial Tax Officer, Kadapa on 06-01-2014 and even after that there is 3 months time to pass consequential orders. The Charged Officer has further stated that the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad has set aside the appellate orders dated 19-02-2011 of Appellate Deputy Commissioner, Kurnool and restored the assessment orders passed by Commercial Tax Officer-I, Kadapa, vide dated: 30-09-2010, vide reference 6th read above, and as such there is no revenue loss as alleged in the Article of Charges. He has therefore requested the Government to drop further action against him and to release his pensionary benefits.

4. The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad vide reference 7th read above, has submitted report stating that the Charged Officer has unnecessarily kept the assessment file in his office for considerable length of time which could have been avoided and further stated consequent on passing the revisional orders, by the Commissioner, there is no loss of revenue.

5. Government have examined the matter carefully and keeping in view the remarks submitted by the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, it has been decided to drop further action by taking a lenient view and hereby order to drop further action against Sri A.Shobab, Appellate Deputy Commissioner, Kurnool (now retired) in the disciplinary proceedings initiated against him for the above irregularity, as there is no loss of revenue in the matter.

6. The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad shall take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJEYA KALLAM
SPECIAL CHIEF SECREATARY TO GOVERNMENT

To
Sri A.Shobab, Appellate Deputy Commissioner, (Commercial Taxes) (now retired)
through the Commissioner, Commercial Taxes Department, Andhra Pradesh, Hyderabad.
The Commissioner, Commercial Taxes Department, Andhra Pradesh, Hyderabad.

Copy to:

The Accountant General, Andhra Pradesh, Hyderabad.
The Director of Treasuries & Accounts, Andhra Pradesh, Hyderabad.
The Deputy Commissioner, (Commercial Taxes), Kadapa (YSR) District.
The Revenue (Commerciaal Tax-I) Department.
SF/SC.

// FORWARDED :: BY ORDER //

SECTION OFFICER